REGULAR MEETING MAY 20, 1999

The Ashland Board of Commissioners met in Regular Session in the Commission Chambers, City Building, Ashland, Kentucky, on Thursday, May 20, 1999, at the hour of 7:00 PM. Those present were Commissioners: Nancy Dickinson, Paul Reeves, Kevin Gunderson, Michael Stewart and Mayor A. R. Dunnigan, who presided. Also present were: Tony Grubb, Acting City Manager; Richard W. Martin, Corporation Counsel; Deborah D. Musser, City Clerk; Gary Watts, Fire Chief; Ronald W. McBride, Chief of Police; Doug Burns, Director of Planning and Community Development; Joseph P. Harris, Director of Public Services; Amanda Sinnette, Economic Development Director; Marion Russell, Assistant Director of Public Services; Michelle Veach, Assistant Finance Director; Mike Rogers, Mass Transit Superintendent; Brenda Kesling, ABC/CATV/License Fee Administrator; Bruce Craft, Recreation Division and Reporters.

The invocation was given by Mayor Dunnigan.

The Pledge of Allegiance was conducted.

AGENDA

Acting City Manager Grubb presented the agenda of May 20, 1999. Motion was made by Stewart, seconded by Reeves, to receive and file the agenda. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson, Stewart and Mayor Dunnigan. Nay - none. Motion passed.

MINUTES

Motion was made by Gunderson, seconded by Dickinson, to dispense with the reading and approve the minutes of the Recessed Meeting held on March 4, 1999, the Regular Meeting held on March 4, 1999 and the Called Meeting held on March 11, 1999. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson, Stewart and Mayor Dunnigan. Nay - none. Motion passed.

PUBLIC PARTICIPATION

Barbara W. Bator, 330 Ringo Street, requested information on Old Business, Item (g), listed on the agenda and asked how she could find out what changes were being made. She was informed that copies of items on the agenda could be requested which show the language being removed in strikeout format and the new language in underline format.

ORDINANCE NO. 50, 1999

AN ORDINANCE OF THE CITY OF ASHLAND,

READING KENTUCKY, AUTHORIZING AND
DIRECTING A. R. AND DUNNIGAN, MAYOR,
TO EXECUTE AN AGREEMENT FINAL BETWEENTHE
CITY OF ASHLAND AND FIVE STATE ADOPTION
PROPERTIES, LLC REGARDING A SIGN AND
PARKING ENCROACHMENT AT 2160 CARTER AVENUE
ON THE CITY'S RIGHT-OF-WAY.

* * * * * * * * * *

involves using a portion of the City's right-of-way. A copy of said agreement is attached hereto and made a part hereof by reference.

REGULAR MEETING MAY 20, 1999 ORDINANCE NO. 50, 1999 CONTINUED

SECTION 2. All other ordinances and parts of ordinances in conflict herewith, to the extent of such conflict only, are hereby repealed.

SECTION 3. This ordinance shall be in full force and effect from and after its adoption, readoption and publication, as required by law.

SECTION 4. It is hereby authorized that publication of this ordinance be in summary form.

/s/A. R. DUNNIGAN MAYOR

ATTEST:

/s/DEBORAH D. MUSSER CITY CLERK

ADOPTED BY THE BOARD OF COMMISSIONERS: May 6, 1999 READOPTED BY THE BOARD OF COMMISSIONERS: May 20, 1999 PUBLISHED:

MOTION

Motion was made by Stewart, seconded by Reeves, to adopt Ordinance No. 50, 1999, at this its second reading. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson, Stewart and Mayor Dunnigan. Nay - none. Motion passed.

ORDINANCE NO. 51, 1999

SECOND AN ORDINANCE OF THE CITY OF ASHLAND,

READING KENTUCKY, AUTHORIZING AND DIRECTING A. R. AND DUNNIGAN, MAYOR, TO EXECUTE AN AGREEMENT FINAL BETWEENTHE CITY OF ASHLAND AND JOHN M. ADOPTION REDMOND REGARDING AN ENCROACHMENT FOR A DRIVEWAY AT 2548 HILTON AVENUE ON THE CITY'S RIGHT-OF-WAY.

* * * * * * * * *

BE IT ORDAINED BY THE CITY OF ASHLAND, KENTUCKY:

SECTION 1. That the Ashland Board of City Commissioners hereby authorizes and directs A. R. Dunnigan, Mayor, to execute an agreement between the City of Ashland and John M. Redmond regarding an encroachment for a driveway at 2538 Hilton Avenue which involves using a portion of the City's right-of-way. A copy of said agreement is attached hereto and made a part hereof by reference.

SECTION 2. All other ordinances and parts of ordinances in conflict herewith, to the extent of such conflict only are hereby repealed.

/s/A. R. DUNNIGAN MAYOR

ATTEST:

/s/DEBORAH D. MUSSER
CITY CLERK
REGULAR MEETING MAY 20, 1999
ORDINANCE NO. 51, 1999 CONTINUED

ADOPTED BY THE BOARD OF COMMISSIONERS: May 6, 1999 READOPTED BY THE BOARD OF COMMISSIONERS: May 15, 1999 PUBLISHED:

MOTION

Motion was made by Stewart, seconded by Dickinson, to adopt Ordinance No. 51, 1999, at this its second reading. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson, Stewart and Mayor Dunnigan. Nay - none. Motion passed.

ORDINANCE NO. 52, 1999

AN ORDINANCE OF THE CITY OF ASHLAND,

READING KENTUCKY, AUTHORIZING AND
DIRECTING A. R. AND DUNNIGAN, MAYOR,
TO EXECUTE AN AGREEMENT FINAL BETWEENTHE
CITY OF ASHLAND AND THE ADOPTION
PARAMOUNT ARTS CENTER REGARDING AN
ENCROACHMENT FOR STRUCTURAL COLUMNS AND
PROTECTION BARRIERS WITH SIGNS INCLUDED AT
1300 WINCHESTER AVENUE ON THE CITY'S RIGHTOF-WAY.

BE IT ORDAINED BY THE CITY OF ASHLAND, KENTUCKY:

SECTION 1. That the Ashland Board of City Commissioners hereby authorizes and directs A. R. Dunnigan, Mayor, to execute an agreement between the City of Ashland and the Paramount Arts Center regarding an encroachment for structural columns and protection barriers with signs included at 1300 Winchester Avenue which involves using a portion of the City's right-of-way. A copy of said agreement is attached hereto and made a part hereof by reference.

SECTION 2. All other ordinances and parts of ordinances in conflict herewith, to the extent of such conflict only, are hereby repealed.

SECTION 3. This ordinance shall be in full force and effect from and after its adoption, readoption and publication, as required by law.

SECTION 4. It is hereby authorized that publication of this ordinance be in summary form.

/s/A. R. DUNNIGAN MAYOR

READOPTED BY THE BOARD OF COMMISSIONERS: May 20, 1999 PUBLISHED:

MOTION

Motion was made by Stewart, seconded by Reeves, to adopt Ordinance No. 52, 1999, at this its second reading. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson, Stewart and Mayor Dunnigan. Nay - none. Motion passed.

REGULAR MEETING MAY 20, 1999 ORDINANCE NO. 53, 1999

ORDINANCE NO. 53, 1999

AN ORDINANCE OF THE CITY OF ASHLAND,

READING KENTUCKY, AUTHORIZING AND
DIRECTING A. R. AND DUNNIGAN, MAYOR,
TO EXECUTE AN AGREEMENT FINAL BETWEENTHE
CITY OF ASHLAND AND PARSONS ADOPTION
FURNITURE INC., 1638 WINCHESTER AVENUE,
FOR SIDEWALK REPLACEMENT UNDER THE 50/50
SIDEWALK REPLACEMENT PROGRAM FOR THE
DEPARTMENT OF PUBLIC SERVICES, DIVISION OF
STREETS, WITH THE CITY'S PORTION TO BE PAID

FROM MAP FUNDS.

* * * * * * * * * *

BE IT ORDAINED BY THE CITY OF ASHLAND, KENTUCKY:

SECTION 1. That the Ashland Board of City Commissioners hereby authorizes and directs A. R. Dunnigan, Mayor, to execute an agreement between the City of Ashland and Parsons Furniture Inc., 1638 Winchester Avenue, for sidewalk replacement under the 50/50 sidewalk replacement program for the Department of Public Services, Division of Streets. A copy of said agreement is attached hereto and made a part hereof by reference.

SECTION 2. All other ordinances and parts of ordinances in conflict herewith, to the extent of such conflict only, are hereby repealed.

SECTION 3. This ordinance shall be in full force and effect from and after its adoption, readoption and publication, as required by law.

SECTION 4. It is hereby authorized that publication of this ordinance be in summary form.

/s/A. R. DUNNIGAN MAYOR

ATTEST:

/s/DEBORAH D. MUSSER CITY CLERK

ADOPTED BY THE BOARD OF COMMISSIONERS: May 6, 1999
READOPTED BY THE BOARD OF COMMISSIONERS: May 20, 1999

second reading. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson, Stewart and Mayor Dunnigan. Nay - none. Motion passed.

REGULAR MEETING MAY 20, 1999 ORDINANCE NO. 54, 1999

ORDINANCE NO. 54, 1999

SECOND AN ORDINANCE OF THE CITY OF ASHLAND, **READING** KENTUCKY, **AUTHORIZING AND** DIRECTING A. R. AND DUNNIGAN, MAYOR, TO EXECUTE A CONTRACT FINAL **BETWEENTHE** CITY OF ASHLAND AND RAIL ADOPTION CONSTRUCTION CO., INC. FOR THE PURCHASE OF ALL LABOR, MATERIALS, EQUIPMENT AND SERVICES FOR THE DEMOLITION AND REMOVAL OF ALL DEBRIS OF 2800 MONTGOMERY AVENUE, 3000 BATH AVENUE, 4117 HART STREET AND 1712 HILTON AVENUE FOR THE DEPARTMENT OF PUBLIC SERVICES, DIVISION OF PROPERTY CODE ENFORCEMENT.

* * * * * * * * * *

BE IT ORDAINED BY THE CITY OF ASHLAND, KENTUCKY:

SECTION 1. That the Ashland Board of City Commissioners hereby authorizes and directs A. R. Dunnigan, Mayor, to execute a contract between the City of Ashland and Rail Construction Co., Inc. for the purchase of all labor, materials, equipment and services for the demolition and removal of all debris of 2800 Montgomery Avenue, 3000 Bath Avenue, 4117 Hart Street and 1712 Hilton Avenue for the Department of Public Services, Division of Property Code Enforcement. A copy of said contract is attached hereto and made a part hereof by reference.

SECTION 2. All other ordinances and parts of ordinances in conflict herewith, to the extent of such conflict only, are hereby repealed.

SECTION 3. This ordinance shall be in full force and effect from and after its adoption, readoption and publication, as required by law.

SECTION 4. It is hereby authorized that publication of this ordinance be in summary form.

/s/A. R. DUNNIGAN MAYOR

READOPTED BY THE BOARD OF COMMISSIONERS: May 20, 1999 PUBLISHED:

MOTION

Motion was made by Reeves, seconded by Gunderson, to adopt Ordinance No. 54, 1999, at this its second reading. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson, Stewart and Mayor Dunnigan. Nay - none. Motion passed.

REGULAR MEETING MAY 20, 1999 ORDINANCE NO. 55, 1999

ORDINANCE NO. 55, 1999

AN ORDINANCE OF THE CITY OF ASHLAND,

READING KENTUCKY, AUTHORIZING AND
DIRECTING A. R. AND DUNNIGAN, MAYOR,
TO SUBMIT A GRANT FINAL APPLICATION TO
THE U. S. DEPARTMENT OF ADOPTION HOUSINGAND
URBAN DEVELOPMENT FOR A WELFARE-TO-WORK
SECTION 8 TENANT-BASED ASSISTANCE PROGRAM.

* * * * * * * * * *

BE IT ORDAINED BY THE CITY OF ASHLAND, KENTUCKY:

SECTION 1. That the Ashland Board of City Commissioners hereby authorizes and directs A. R. Dunnigan, Mayor, to execute and submit on behalf of said City a grant application to the U. S. Department of Housing and Urban Development for a Welfare-to-Work Section 8 tenant-based assistance program. A true copy of said grant application is attached hereto and made a part hereof by reference.

SECTION 2. That A. R. Dunnigan, Mayor, is hereby authorized and directed to execute any and all other documents relating to said grant.

SECTION 3. All other ordinances and parts of ordinances in conflict herewith, to the extent of such conflict only, are hereby repealed.

SECTION 4. This ordinance shall be in full force and effect from and after its adoption, readoption and publication, as required by law.

SECTION 5. It is hereby authorized that publication of this ordinance be in summary form.

/s/A. R. DUNNIGAN MAYOR

ATTEST:

MOTION

Motion was made by Reeves, seconded by Stewart, to adopt Ordinance No. 55, 1999, at this its second reading. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson, Stewart and Mayor Dunnigan. Nay - none. Motion passed.

REGULAR MEETING MAY 20, 1999 ORDINANCE NO. 56, 1999

ORDINANCE NO. 56, 1999

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BE IT ORDAINED BY THE CITY OF ASHLAND, KENTUCKY:

SECTION 1. That there is hereby levied for the year 1998, payable in the year 1999, upon all real estate, personal property and franchises subject to taxes for revenue purposes within the City of Ashland, an ad valorem tax of 0.4700 on each one hundred dollars (\$100.00) value of such property for the following city purposes:

<u>FUND</u>	DIVISION <u>OF RATE</u>
Ad Valorem	\$0.4700
Floodwall	\$0.1400

SECTION 2. That all City ad valorem taxes due and payable in the year 1999 to the City of Ashland, Kentucky, which are paid on or before June 30, 1999, provided that all ad valorem taxes of said tax payer due and payable during said year are paid on or before said date, shall be reduced by a discount of one percent (1%). This discount shall not apply to the special levy of floodwall taxes or bank shares.

SECTION 3. That a ten percent (10%) penalty shall be applied and six percent (6%) interest per annum (one-half percent (½%) per month) shall be applied for any taxes which are paid after the due date.

SECTION 4. This ordinance shall be in full force and effect from and after its adoption, readoption and publication, as required by law.

/s/A. R. DUNNIGAN MAYOR

ATTEST:

/s/DEBORAH D. MUSSER CITY CLERK

REGULAR MEETING MAY 20, 1999 ORDINANCE NO. 56, 1999 CONTINUED

ADOPTED BY THE BOARD OF COMMISSIONERS: May 6, 1999 READOPTED BY THE BOARD OF COMMISSIONERS: May 20, 1999 PUBLISHED:

MOTION

Motion was made by Gunderson, seconded by Stewart, to adopt Ordinance No. 56, 1999, at this its second reading. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson, Stewart and Mayor Dunnigan. Nay - none. Motion passed.

ORDINANCE NO. 57, 1999

AN ORDINANCE OF THE CITY OF ASHLAND,

READING KENTUCKY, FIXING THE TAX LEVY FOR

THE YEAR AND 1999, PAYABLE IN THE

YEAR 2000, ON THE BANK FINAL DEPOSITS

FRANCHISE TAX FOR REVENUE PURPOSES

ADOPTION BY THE CITY OF ASHLAND.

* * * *

BE IT ORDAINED BY THE CITY OF ASHLAND, KENTUCKY:

SECTION 1. That there is hereby levied for the year 1999, payable in the year 2000, a Bank Deposit Franchise Tax for revenue purposes by the City of Ashland, at a tax rate of 0.025 on each one hundred dollars (\$100.00) value of such property for the following City purposes:

SECTION 2. All ordinances and parts of ordinances in conflict herewith, to the extent of such conflict only, are hereby repealed.

SECTION 3. This ordinance shall be in full force and effect from and after its adoption, readoption and publication, as required by law.

/s/A. R. DUNNIGAN MAYOR

ATTEST:

/s/DEBORAH D. MUSSER CITY CLERK

ADOPTED BY THE BOARD OF COMMISSIONERS: May 6, 1999 READOPTED BY THE BOARD OF COMMISSIONERS: May 20, 1999 PUBLISHED:

MOTION

Motion was made by Stewart, seconded by Reeves, to adopt Ordinance No. 57, 1999, at this its second reading. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson, Stewart and Mayor Dunnigan. Nay - none. Motion passed.

REGULAR MEETING MAY 20, 1999 ORDINANCE NO. 58, 1999

ORDINANCE NO. 58, 1999

AN ORDINANCE OF THE CITY OF ASHLAND,

READING KENTUCKY, REPEALING ORDINANCE
NO. 116, AND SERIES OF 1993,
ORDINANCE NO. 34, SERIES OF 1997 FINAL AND
ORDINANCE NO. 20, SERIES OF 1999, AND ADOPTION
CREATING AN OCCUPATIONAL LICENSE FEE
TO BE CHARGED TO THOSE PARTIES WHO PRACTICE
A BUSINESS, TRADE OR PROFESSION WITHIN
ASHLAND'S CORPORATE LIMITS.

* * * * * * * * * *

BE IT ORDAINED BY THE CITY OF ASHLAND, KENTUCKY:

SECTION 1. DEFINITIONS. The following words, when used in this ordinance, shall have the meanings ascribed to them in this section, except where the context clearly indicates or requires a different meaning:

"CORPORATION". A corporation or joint stock association organized under the laws of the United States, the State of Kentucky, or any other state, territory or foreign country or dependents.

"FMPLOYFF" Any person who renders services to another for a financial

such employer is engaged in business or is excluded by the terms of that definition.

"NET PROFIT". The net income from the operation of a business or enterprise after provision for all costs or expenses incurred in the conduct thereof and shall be the same as reported for federal income tax purposes, excluding items exempted under this ordinance but without deduction of taxes based on income or the license fee imposed under this article or any operating loss carry-over or carry-back.

"NONPROFIT ORGANIZATIONS". Trade association, union, chamber of commerce, board of trade or corporation or association organized and operated exclusively for religious, charitable, scientific, literary, educational or civic purposes, or for the prevention of cruelty to children or animals; or clubs or fraternal organizations operated exclusively for social, literary, educational or fraternal purposes, where no part of the earnings or income or receipts of such units, groups or associations inures to the benefit of any private shareholder or individual.

"NONRESIDENT". An individual, partnership, fiduciary, association, corporation or other entity domiciled outside the corporate limits of the city.

"RESIDENT". An individual, partnership, association, corporation or other entity domiciled or having a business situs within the corporate limits of the city.

"SALES". Net sales of merchandise or of services, or of both, computed by whatever method of accounting is authorized for federal income tax purposes.

"SALES WITHIN THE CITY". Includes sales of merchandise delivered to a customer within the city or services performed within the city for a customer.

SECTION 2. LEVY OF LICENSE FEE - GENERAL. There is hereby levied and imposed an annual license fee upon all persons, associations, corporations or other entities engaged in any occupation, trade, profession or other activity in the city for the privilege of engaging in such occupation, trade, profession or other activity, which license fee shall be measured by and be equal to one and one-half percent (1½%) of all salaries, wages, commissions and other compensation, earned by every person in the city for work done or services performed or rendered in the city regardless of where payment is made or received; and of the net profits of all businesses, professions or occupations from activities conducted in the city.

REGULAR MEETING MAY 20, 1999 ORDINANCE NO. 58, 1999 CONTINUED

SECTION 3. EMPLOYEES. (A) EMPLOYEES IN GENERAL. The license fee is imposed on both residents and nonresidents of the city at the rate of one and one-half percent (1½%) of all salaries, wages, commissions and other compensation earned for work done or services performed or rendered in the city. The following are subject to the license fee:

- (1) Salaries, wages, commissions, bonuses, incentive payments, and other compensation received by an individual, whether directly or indirectly through an agent and whether in cash or in property, for services rendered:
- As an officer, director, agent or employee, or both, of a corporation (including a corporation of the first or nonprofit class), joint stock association or joint stock company;
- b. As an officer, agent or employee (as distinguished from a partner or member) of a partnership, limited partnership or any other form of unincorporated enterprise owned by one (1) or more persons;
- c. As an agent employee (as distinguished from the proprietor) of a business, trade or profession, conducted by an individual owner;
- d. As an officer, agent or employee (whether elected or appointed, enlisted or commissioned) of a governmental administration, agency, arm, authority, board, body, branch, bureau, department, division, section or unit thereof.
- e. As an officer, agent or employee of any other entity.
- (2) Salaries wages horrises incentive navments and other compensation

- (including a corporation of the first or nonprofit dass), governmental administration, agency, arm, authority, board, body, branch, bureau, department, division, section or unit, or any other entity.
- (3) Commissions received by an employee, whether directly or through an agent, and whether in cash or in property, for services rendered, regardless of how computed or by whom paid. If such commissions are included in the net earnings of a trade, business or profession regularly carried on by such individual and, therefore, subject to license fees under section 4, they shall not again be separately taxed.
- (4) Fees and other earned income, unless such fees are properly included as part of the nets profits of a trade, business, profession or enterprise regularly carried on by the individual and such net profits are subject to tax under section 4. Fees paid to a director or officer of a corporation are subject to withholding under this article as in the case of any other employee.
- (5) Other compensation will be treated as follows:
- a. SUBJECT TO THE LICENSE FEE:
- (i) Tips received by waiters and others: Tips received are subject to the license fee and will be reported in the same manner as regular earnings.
- (ii) Vacation, holiday and/or sick benefits: Payments made to employees by an employer as vacation, holiday and/or sick payments are subject.
- (iii) Separation payments: Payments made to employees by an employer at the time of a voluntary or involuntary separation (dismissal) of the employee from the service of the employer, are to be regarded as subject to the license fee.
- (iv) Employee Contributions to Qualified Federal Tax Deferral Plans: Compensation beyond that which an employee has elected to defer payment of Federal Income Tax.

- (v) Property and Services Received as Compensation: The fair market value of property or services received as compensation by an employee and paid by the employer including board and lodging and similar items where such board and lodging is considered part of the compensation paid and is not afforded for the convenience of the employer.
- (vi) Other Income: All other income paid by an employer and received by an employee for the performance of any activity subject to the license fee, not expressly exempt (see below) unless such income is to be reported and a net profit license fee paid thereon under the provisions of these regulations.
- b. NOT SUBJECT TO THE LICENSE FEE:
- (i) Retirement payments: Periodical payments commonly recognized as oldage or retirement pensions, made to persons retired from service after reaching a specified age or after a stated period of employment, are not subject to the license fee.
- (ii) Disability and unemployment compensation: Payments made to employees by an employer under a disability, or accident plan are not subject to the license fee. Unemployment compensation payments by the state or any other agency are not subject.
- (iii) Death benefits: Death benefits payable by an employer to the beneficiary of an employee or to the employee's estate, whether payable in a single

- disability, are not subject to the license fee.
- (v) Allowances and Reimbursement for Expenses: Reasonable sums allowed and paid by employers to employees for expenses necessarily and actually incurred by the employee in the direct performance of his services.
- (vi) Strike Benefits: Strike pay benefits paid from a fund which is established and/or replenished, in whole or in part, from the employee's wages.
- (vii) Kentucky National Guard: Compensation paid members of the Kentucky National Guard for active duty training, unit training assemblies and annual field training.
- (viii) Fringe Benefits Not Taxable for Federal Income Tax Purposes: Noncash fringe benefits which, pursuant to Section 132 of the Internal Revenue Code, qualify as: (a) not additional cost services; (b) qualified employee discounts; (c) working condition fringes; and (d) de minimus fringes and are, therefore, not taxable for Federal Income Tax purposes.
- (ix) Employer Contributions to Qualified Plans Not Arising From Employee Election.
- (x) Employer Payments for Employee Benefits: Employer's payments for employee's life insurance premiums not treated as wages for Federal Income Tax purposes, employer's payments for employee's health insurance benefits.
- (xi) Amounts Received from Qualified and Nonqualified Plans: Amounts paid from retirement plans.

- (xii) Student Grants: Stipends, honorariums, grants and other payments made to students to the extent that such payments are conditioned only upon the recipient's pursuit of studies and/or participation in athletic or other intercollegiate competition, and scholarships and other noncash fringe benefits received by duly registered students from the school, college or university in which they are enrolled.
- (xiii) Payments to Nonresident Military Personnel: Payments to nonresident military personnel exempt from state and location taxation under the Soldiers and Sailors Federal Relief Act (50 USCA 574).
- c. APPLICABILITY OF THE FOREGOING TO EMPLOYEES WHOSE COMPENSATION IS NOT WHOLLY SUBJECT:
 - In the case of individuals whose compensation is earned for services performed both within and without the city and who receive subject payments as set forth in the foregoing rules and regulations, they are subject to the license fee in the same proportion that services performed within the city bear to their total employment time.
- (B) WITHHOLDING OF LICENSE FEE.
- (1) It is the duty of each employer who employs one (1) or more persons on a salary, wage, commission or other compensation basis, to deduct, at the time of the payment of such compensation, the license fee on such salary, wage, bonus, incentive payment, commission or other compensation due by the employer to the employee. The license fee shall be deducted by the

- otherwise subject to service of legal process, is subject to the withholding provisions of this ordinance.
- (2) Where an individual receives compensation for personal services rendered or performed partly within and partly outside the city, the withholding agent shall deduct and withhold that portion of the compensation which is earned within the city in accordance with the following rules of apportionment:
- a. If the individual is a traveling salesperson, agent or other employee, whose compensation on the basis of commissions depends directly on the volume of business transacted by the individual, the deducting and withholding shall attach to the portion of the entire compensation which the volume of business transacted by the employee within the city bears to the volume of business transacted by the employee both within and outside of the city. There shall be no proration of compensation for employees headquartered within the City where travel is only incidentally connected with the occupation.
- b. The deducting and withholding of personal service compensation of all other employees, including officers of corporations, shall attach to the portion of the personal service compensation of such employee which the total number of hours employed within the city bears to the total number of hours employed both within and outside the city.
- c. If it is impossible to apportion the earnings as provided above because of the peculiar nature of the services of the employee, or of the usual basis of compensation, apportionment shall be made in accordance with the facts, and the fee deducted and withheld accordingly. With respect to each such employee or group of employees similarly or identically circumstanced, the employer shall furnish the Finance Director a detailed statement of facts.

- d. The occasional entry into the city of an employee, who performs the duties for which the employee is employed entirely outside the city, but enters the city for the purposes of reporting, receiving instructions, accounting, etc., incidental to the employee's duties outside the city shall not be deemed to take such employee out of the class of those rendering their services entirely outside the city.
- (C) RETURNS OF LICENSE FEE WITHHELD AND PAYMENT.
- (1) The return and payment required to be made on account of deductions by employers from salaries, wages and other compensation of employees shall be made on the last day of the month following the end of the calendar quarter.
- (2)a. If the last day of the month following the end of the calendar quarter falls on a Saturday, Sunday or legal holiday, the return and payment shall be made on the next regularly scheduled working day. If the envelope bearing the return(s) is postmarked on or before the due date, late filing penalties will not apply. The employer shall report for the quarterly periods ending March 31, June 30, September 30, and December 31 of each year the wages from which license fees have been so withheld, and shall make the payment required to be made on account of the employee withholding of occupational license fees on or before the time required for the filing of the quarterly returns

withheld from employees monthly on or before the last day of the month following the month in which the wages shall have been paid by the employer, or (in the case of deferred compensation subject to the license fees imposed hereunder) on the last day of the month following the month in which the compensation is deemed to have been earned by the employee.

- (3) The returns required to be filed under this ordinance shall be made on forms furnished by or obtainable from the License Fee Division and/or the Finance Director.
- (4) On or before January 31 of each year, each employer shall file with the Finance Director on the form prescribed by the Finance Director an annual information return listing each employee from whom the license fee has been withheld, showing the employees name, Federal ID number (Social Security Number), total annual compensation, total annual compensation subject to the license fee and the amount of license fee withheld from each employee during the preceding calendar year.
- (5) The annual information return shall include a copy of form W-2 for each employee.
- (6) The gross compensation to be reported for each employee should be for the full twelve (12) calendar months of the year, or such portion thereof as the employee reported on was employed.
- (7) The failure of any employer, either residing within or outside of the city, to collect the license fee and to make such return shall not relieve the employee from the payment of such fee in compliance with these regulations respecting the making of returns and the payment of license fees.

REGULAR MEETING MAY 20, 1999 ORDINANCE NO. 58, 1999 CONTINUED

- (8) Every employer is deemed to be a trustee of the city in collecting and holding the license fee required under this article to be withheld, and the funds so collected by such withholding are deemed to be trust funds. Every such employer required to deduct and withhold the license fee at the source is liable directly to the city for the payment of such fee whether actually collected by such employer or not.
- (9) Every employer is required to submit a copy of Forms 1096 and the respective Form 1099s to reflect monies paid to contract labor, subcontractors, etc.

SECTION 4. NET BUSINESS PROFIT. (A) GENERAL. In the case of an individual, partnership, association, corporation, fiduciary or other entity engaged in the conduct, operation or prosecution of any business, profession or other enterprise, there is imposed an annual license fee being the greater of One Hundred Dollars (\$100.00) or one and one-half percent (1½%) of the net profits of such business, profession or other enterprise, if and to the extent conducted in or derived from activity in the city, whichever is greater. In determining the proportion or amount of the subject net profits of a business entity doing business within and without the city, such business entity shall use and apply a business allocation percentage formula computed on the

- to the entire net profits of the license payer wherever derived, thus arriving at the subject net profit, and computing one and one-half $(1\frac{1}{2}\%)$ percent of the resultant subject net profit.
- (2) Fee adjustment: In case it shall appear to the Director of Finance that any agreement, understanding or arrangement exists between the license payer and any other person whereby the activity, business, income or capital of the license payer is improperly or inaccurately reflected, the Finance Director may adjust items of income, deductions and capital in computing any allocation percentage, provided any income directly traceable thereto is also excluded from entire net income, so as equitably to determine the license fee.
- (3) Explanation of business receipts factor: The percentage of the license payer's business receipts within the city is determined by ascertaining the taxpayer's business receipts within the city during the period covered by the report and dividing the sum of such business receipts by the license payer's total business receipts within and without the city during such period. Receipts from the following are allocable to the city:
- a. Sales of the licensee's tangible personal property delivered to the buyer within the corporate limits of the city.
- b. Work done and performed or services rendered in the city.
- c. Rentals from property situated in the city where the rental of such property is a business activity.
- d. All other business receipts earned in the city. All receipts of the period covered by the report (computed on the cash or accrual basis, in accordance with the method of accounting used in the computation of the license payer's entire net income) must be taken into account.
- e. Business Allocation Factor equals "receipts inside city" divided by "total receipts."

$FACTOR = \underbrace{RECEIPTS \ INSIDE \ CITY}_{TOTAL \ RECEIPTS}$

- (4) Compensation for work done and performed or services rendered:
- a. The term "compensation" may include not only payment in cash or property but also the gross credits to or charges by the licensee, under its normal and usual accounting practices, for the performance of work or services. For example, a plant, factory or other establishment in the city which processes material or manufactures parts for other plants or factories owned by the licensee, and which may receive credit for the performance of such services only by bookkeeping entries, may be chargeable under this ordinance with the gross amount of such entries in applying the formula discussed hereunder. Furthermore, such bookkeeping entries may be considered in lieu of cash or property payment in determining the net profits of any license payer under this article, even though the business allocation percentage formula may not be used by or be applicable to the licensee. However, whenever such gross credits or charges are included in computing the net profits of any licensee who have a license fee thereon under this ordinance, the same licensee

credited or charged by a licensee in payment for such work or services are so allocable, irrespective of whether done or performed by employees or agents of the licensee, by subcontractors or by any other persons. It is immaterial where such amounts were payable or where they were received. Commissions or fees received by the licensee are allocated to the city if the services for which the commissions were paid were performed in the city. If the license payer's services for which commissions or fees were paid were performed for the license payer by sales persons or other agents or employees attached to or working out of the city place of business of the licensee, the licensee's services will be deemed to have been performed in the city. Where a lump sum is received by the licensee in payment for services within and without the city, the amount attributable to services within the city is to be determined on the basis of the relative values of, or amounts of time spent in the performance of, such services within and without the city, or by some other reasonable method approved by the Finance Director. Full details must be submitted with the licensee's report.

All business receipts earned by the city licensee within the city are allocable to the city. Business receipts are not considered to have been earned by the licensee in the city solely by reason of the fact that they were payable in or actually received in the city. Receipts for sales of capital assets (property not held by the licensee for sale to customers in the regular course of business) are not business receipts. Receipts from the sale of real property held by the licensee as a dealer for sale to customers in the regular course of business are business receipts and are allocable to the city if the real property was situated in the city. Receipts from sales of intangibles included in business capital, held by the licensee as a dealer for sale to customers in the regular course of business, are business receipts and are allocable to the city if the sales were made in the city or through a regular place of business of the licensee in the city.

licensee' employees within the city during the period covered by the report by the total amount of compensation of all the licensee's employees during such period. Wages, salaries and other compensation are computed on the cash or accrual basis in accordance with the method of accounting used in the computation of the entire net income of the licensee.

- Employees within the city include all b. employees regularly connected with a place of business maintained by the licensee in Wherever it appears that the the city. licensee's payroll was paid to employees attached to places of business outside the city who performed services within the city, the payroll factor is to be computed by deriving the percentage which the licensee's payroll paid in the city bears to his total In any such case, where an payroll. employee performed services both within and without the city, the amount treated as compensation for services performed within the city shall be deemed to be:
- (i) In the case of an employee whose compensation depends directly on the volume of business secured by that employee, such as a salesperson on a commission basis, the amount received by that employee for the business attributable to the employee's efforts within the city;
- (ii) In the case of an employee whose compensation depends on other results achieved, the proportion of the total compensation which the value of the employee's services within the city bears to the value of all the employee's services; and
- (iii) In the case of an employee compensated on a time basis, the proportion of the total amount received by the employee which the working time employed in the city bears to the total working time.
- (iv) The accounting method used to compute net profits subject to the license fee shall be the same as the method used to compute net income for federal income tax purposes, excluding all taxes based on net income, license fees imposed under this ordinance and the net operating loss carry-forward or carry-back used to reduce net income for the current year.
- (B) NEW BUSINESS LICENSE FEE: Every person conducting a business as defined in this article shall obtain a license from the license fee division before commencement of such business, the fee for which shall be One Hundred Dollars (\$100.00). A business that commences

estimated net profits to be earned during the accounting year prior to issuance of the license. Upon the filing, the entity shall pay one-fourth $(\frac{1}{4})$ of any license fees estimated to be due. Thereafter, at the end of each month succeeding each calendar quarter each licensee shall pay to the city one-fourth $(\frac{1}{4})$ of said estimated license fees due.

(C) TEMPORARY VENDORS: Every person conducting business on a temporary basis will be subject to a license fee in the amount of \$10.00 per day for a period not to exceed five (5) days.

Vendors who propose to operate beyond the five (5) day limit shall be subject to the minimum annual fee as required in Section 4 (B) of this Ordinance.

Vendors desiring to acquire a temporary license to sell from temporary structures, carts, tables, sheds, or vehicles on private property or City right-of-way or streets are required to obtain approval prior to the commencement of business from the Board of City Commissioners.

REGULAR MEETING MAY 20, 1999 ORDINANCE NO. 58, 1999 CONTINUED

The City Business License Application will serve as a request for approval and will be forwarded to the City Manager to present to the Board.

 $\label{eq:Applications} \mbox{ Applications may be obtained from the City License} \\ \mbox{ Fee Administrator.}$

Food and lunch vendors, ice cream trucks, approved vehicles that regularly sell food goods from their vehicles which have been duly licensed to operate within the City and have State Health Department approval shall not be considered temporary vendors and shall comply with the provisions in Section $4(\mathsf{C})$ of this Ordinance. Lemonade and refreshment stands operated by neighborhood children are exempted from this Section.

SECTION 5. EXEMPTIONS.

(A) No license under this Ordinance shall be required of domestic workers employed at private homes.

(B) A sale of used goods conducted or participated in by the resident of the residential property on which the sale takes place shall not be considered a business for purposes of this Ordinance unless those sales are conducted for more than four consecutive days or for more than two times a year.

SECTION 6. RETURNS AND PAYMENT OF TAX - GENERAL. Every person whose earnings of net profits are subject to the license fee imposed by this ordinance shall, on or before the last day of the fourth month following the close of each accounting year, file an annual return with the License Fee Division.

Where the entire earnings for the year are paid by one and the same employer and the license fee has in each instance been withheld or deducted by the employer from the gross amount of compensation without adjustment for expenses, it shall not be necessary for such employee to file a return for the year unless required or requested to

to be due by the return.

Where any portion of the license fee otherwise due shall have been deducted at the source and shall have been paid to the city by the person making the deduction, a credit equal to the amount so paid shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of the filing of the return.

If a licensee shall terminate any business or employment for which the license fee has not withheld, during the calendar or fiscal year, the proper return shall be filed and the tax paid on the last day of the fourth month after the termination of the business or employment.

If the due date of a return falls on a Saturday, Sunday or legal holiday, the return shall be filed on the next regularly scheduled work day. If the envelope bearing the return is postmarked on or before the due date, late filing penalties will not apply.

An executed copy of the licensee's federal income tax return or any other pertinent information as required by the Finance Director shall be filed with the annual return.

SECTION 7. SAME - EXTENSION OF TIME FOR FILING RETURNS.

An extension of time for filing a license fee return may be granted if the licensee notifies the License Fee Division in writing by the due date for filing the return. The period shall not exceed the time period granted for filing an entity's federal income tax return. If an extension of time for filing the federal tax return is approved by the Internal Revenue Service, it shall also constitute an extension of time for filing a license fee return if the License Fee Division is notified in writing on or before the due date of the return. Copies of all extensions for filing a federal tax return must be attached to the license fee return when it is filed with the city.

The licensee shall remit any license fees due including estimated fee with the written request for an extension of time for filing.

REGULAR MEETING MAY 20, 1999 ORDINANCE NO. 58, 1999 CONTINUED

SECTION 8. ENFORCING OFFICERS; POWERS AND DUTIES. The Finance Director is hereby charged with the enforcement of the provisions of this ordinance; and the Finance Director is hereby empowered to prescribe, adopt, promulgate and enforce rules, regulations, and forms relating to any matter or thing pertaining to the administration and enforcement of the provisions of this ordinance, including but not limited to provisions for the reexamination and correction of returns as to which an overpayment or underpayment is claimed or found to have

and the information contained therein or submitted therewith shall be verified by the taxpayer's employers. No refund shall be made to any licensee or person until the taxpayer has complied with all provisions of the Ordinance and has furnished all required information. Refunds may be withheld from an employee until the employer has filed all required forms and provided all required information. Overpayments will first be applied to previous occupational license fee delinquencies prior to any other disposition.

The Finance Director or any agent or employee designated in writing by the Finance Director is hereby authorized to examine the books, papers and records of any employer or supposed employer or of any licensee or supposed licensee in order to determine the accuracy of any return made, or if no return was made, to ascertain the amount of license fee imposed by the terms of this ordinance. Each such employer or supposed employer or licensee or supposed licensee is hereby directed and required to give to the Finance Director or the Finance Director's duly authorized agent or employee the means, facilities and opportunity for such examination and investigation as are hereby authorized. The Finance Director is hereby authorized to examine any person under oath concerning any wages, salaries, commissions or other compensation or net profits which were or should have been returned; and to this end the Finance Director may compel the production of books, papers, records and the attendance of all persons, whether as parties or witnesses, whom the Finance Director believes to have knowledge of such wages, salaries, commissions or other compensation or net profits, to the extent that any officer empowered to administer oaths in this state is permitted to so order.

SECTION 9. EXCLUSION OF LEVIES PROHIBITED BY LAW. It is not the intention of the city or of this ordinance to impose and require an occupational license fee prohibited by law.

INFORMATION CONFIDENTIAL; OFFENSE; SECTION 10. FINE. Any information or materials filed with the Finance Director pursuant to this ordinance or received result of any returns, investigations, hearings or verifications required or authorized by this ordinance shall be and remain strictly confidential. Any person or agent divulging such information to any unauthorized party shall be guilty of a class B misdemeanor and subject to fines and imprisonment as set out in KRS 532.090(2) and KRS 534.040(2)(b). However, such persons may disclose to the state commissioner of revenue or his duly authorized agent all such information and right to inspect any of the books and records of the city if the state commissioner of revenue grants to the city the reciprocal right to obtain information from the files and records of the state department of revenue and maintains the privileged character of the information so furnished to him.

SECTION 11. PENALTIES. A penalty of ten (10%) percent on any license fees remaining unpaid after they become due shall be assessed.

Interest at the rate of eight (8%) percent per

SECTION 12. VIOLATION, FINES. No person shall fail, neglect or refuse to make any return required by this ordinance. No employer shall fail to withhold the employee license tax and to pay over to the city the taxes so withheld. No person shall refuse to permit the Finance Director or any agent or employee designated in writing by the Finance Director to examine the pursuant books, papers and records. No person shall knowingly make any incomplete, false or fraudulent return. No person shall fail, neglect or refuse to apply for an occupational license tax reporting number. No person shall attempt to do anything whatever to avoid the full disclosure of the amount of earnings or profits in order to avoid payment of the whole or any part of the occupational license tax.

A person who shall violate any of the provisions of this ordinance shall be subject to be fined pursuant to the provisions of KRS 534.040(2)(c).

SECTION 13. REVENUE TO BE DEPOSITED IN GENERAL FUND. All revenue derived under this article shall be deposited in the General Fund.

SECTION 14. That Ordinance No. 116, series of 1993, Ordinance No. 34, series of 1997 and Ordinance No. 20, series of 1999, are hereby repealed.

SECTION 15. All ordinances of the City of Ashland and any parts of ordinances in conflict herewith, to the extent of such conflict only, are hereby repealed.

SECTION 16. Should any section, subsection, sentence, clause or phrase of this ordinance be held to be unconstitutional or otherwise invalid by a court of competent jurisdiction, such decision shall not affect any other portion of this ordinance, it being the intention of the Board of Commissioners to enact this ordinance section by section, subsection by subsection, and all sentences, clauses or phrases hereof independently of any other section, subsection, sentence, clause or phrase.

SECTION 17. This ordinance shall be in full force and effect from and after its adoption, readoption and publication, as required by law, effective July 1, 1999.

/s/A. R. DUNNIGAN MAYOR

ATTEST:

/s/DEBORAH D. MUSSER CITY CLERK

ADOPTED BY THE BOARD OF COMMISSIONERS: May 6, 1999 READOPTED BY THE BOARD OF COMMISSIONERS: May 20, 1999 PUBLISHED:

ORDINANCE NO. 59, 1999

AN ORDINANCE OF THE CITY OF ASHLAND, SECOND KENTUCKY, READING AMENDING AUTHORIZED **AND** POSITIONS BY ADDING THE POSITION OF FINAL OCCUPATIONAL TAX CLERK AND ITS JOB ADOPTION DESCRIPTION AND REDUCING THE NUMBER OF POSITIONS IN THE DEPARTMENT OF PUBLIC SERVICES AND ELIMINATING A POSITION IN THE DEPARTMENT OF PLANNING AND COMMUNITY DEVELOPMENT AS ADOPTED BY ORDINANCE NO. 25, SERIES OF 1991, AND PREVIOUSLY AMENDED .

REGULAR MEETING MAY 20, 1999 ORDINANCE NO. 59, 1999 CONTINUED

* * * * * * * * *

BE IT ORDAINED BY THE CITY OF ASHLAND, KENTUCKY: That Ordinance No. 25, series of SECTION 1. 1991, previously amended, being an ordinance entitled, "AN ORDINANCE OF THE CITY OF ASHLAND, KENTUCKY, UPDATING PERSONNEL POLICIES AND PROCEDURES, COMPENSATION PLAN AND CLASSIFICATION PLAN FOR THE CITY OF ASHLAND, KENTUCKY AND REPEALING ORDINANCE NO. 32, SERIES OF 1984, ORDINANCE NO. 72, SERIES OF 1984, ORDINANCE NO.132, SERIES OF 1984, ORDINANCE NO. 83, SERIES OF 1984, ORDINANCE NO. 66, SERIES OF 1985, ORDINANCE NO. 85, SERIES OF 1985 AND ORDINANCE NO. 113, SERIES OF 1987 AND ALL AMENDMENTS THERETO", is hereby amended. The Authorized Positions of said ordinance are hereby amended by adding the position of Occupational Tax Clerk in the Department of Finance, reducing the number of positions in the Department of Public Services, Division of Water Sewer Systems and eliminating the position of Assistant Director in the Department of Planning and Community Development. The job description for the position of Occupational Tax Clerk is hereby adopted. A copy of said amended Authorized Positions and said job description for the position Occupational Tax Clerk are attached hereto and made a part hereof by reference.

SECTION 2. All other ordinances and parts of ordinances in conflict herewith, to the extent of such conflict only, are hereby repealed.

SECTION 3. This ordinance shall be in full force and effect from and after its adoption, readoption and publication, as required by law.

SECTION 4. It is hereby authorized that publication of this ordinance be in summary form.

/s/A. R. DUNNIGAN MAYOR

MOTION

Motion was made by Stewart, seconded by Reeves, to adopt Ordinance No. 59, 1999, at this its second reading.

MOTION TO AMEND

Motion was made by Stewart to amend Ordinance No. 59, 1999, by changing the title to Account Clerk. Motion died for lack of a second.

VOTE ON ORIGINAL MOTION

Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson and Stewart. Nay - Mayor Dunnigan. Motion passed.

REGULAR MEETING MAY 20, 1999 RESOLUTION NO. 14, 1999 CONTINUED

RESOLUTION NO. 14, 1999

A RESOLUTION OF THE CITY OF ASHLAND, KENTUCKY, ADOPTING, AUTHORIZING AND APPROVING THE COURSE OF ACTION RECOMMENDED BY THE CITY MANAGER ON THE ITEMS APPEARING ON THE CONSENT AGENDA FOR THE REGULAR MEETING OF THE BOARD OF CITY COMMISSIONERS OF MAY 20, 1999.

* * * * * * * * * *

BE IT RESOLVED BY THE CITY OF ASHLAND, KENTUCKY: SECTION 1. The Board of City Commissioners hereby adopts, authorizes and approves the action recommended by the City Manager on each item appearing on the "Consent Agenda" for the meeting of May 20, 1999. Attached hereto and incorporated herein, as if set out in full, is a copy of the "Consent Agenda" hereby adopted, authorized and approved.

SECTION 2. This resolution shall be in full force and effect from and after its adoption, as required by law.

/s/A. R. DUNNIGAN MAYOR

ATTEST:

/s/DEBORAH D. MUSSER CITY CLERK Resolution No. 14, 1999. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson, Stewart and Mayor Dunnigan. Nay - none. Motion passed.

ORDINANCE NO. 60, 1999

EMERGENCY AN ORDINANCE OF THE CITY OF ASHLAND,

<u>CLAUSE</u> KENTUCKY,

AUTHORIZING AND DIRECTING FIRST

A. R. DUNNIGAN, MAYOR, TO

EXECUTE A **AND** CONTRACT

BETWEEN THE CITY OF ASHLAND SECOND

AND LIGHT'S ENTERPRISES,

INC. REGARDING READING THE

RELOCATION OF A LOG HOUSE LOCATED

AND IN THE CITY OF

ASHLAND AND DECLARING FINAL

AN EMERGENCY TO EXIST TO ALLOW TWO **ADOPTION** READINGS OF

THIS ORDINANCE ON THE SAME DAY.

* * * * * * * * * *

BE IT ORDAINED BY THE CITY OF ASHLAND, KENTUCKY: SECTION 1. That the Ashland Board of City Commissioners hereby authorizes and directs A. R. Dunnigan, Mayor, to execute a contract between the City of Ashland and Light's Enterprises, Inc. regarding the relocation of a log house located in the City of Ashland. A true copy of said contract is attached hereto and made a part hereof by reference.

REGULAR MEETING MAY 20, 1999 ORDINANCE NO. 60, 1999 CONTINUED

SECTION 2. Due to the need to keep the log house from being demolished and the Board of Commissioners is not scheduled to hold another regular meeting until June 3, 1999, an emergency is hereby declared to exist and the rules requiring this ordinance to be read on two separate days are hereby suspended.

SECTION 3. All other ordinances and parts of ordinances in conflict herewith, to the extent of such conflict only, are hereby repealed.

SECTION 4. This ordinance shall be in full force and effect from and after its adoption and readoption as provided in Section 2, and shall later be published, as required by law.

SECTION 5. It is hereby authorized that publication of this ordinance be in summary form.

/s/A. R. DUNNIGAN MAYOR

ATTEST:

/s/DEBORAH D. MUSSER CITY CLERK Motion was made by Stewart, seconded by Gunderson, to adopt Ordinance No. _____, 1999, at this its first reading. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson, Stewart and Mayor Dunnigan. Nay - none. Motion passed.

SUSPENSION OF RULES

Motion was made by Gunderson, seconded by Reeves, to suspend the rules requiring this ordinance to be read on two separate days. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson and Mayor Dunnigan. Nay - Commissioner Stewart. Motion passed.

READOPTION

Motion was made by Reeves, seconded by Gunderson, to adopt Ordinance No. 60, 1999, at this its second reading. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson and Mayor Dunnigan. Nay - Commissioner Stewart. Motion passed.

Relocation of Log House

Motion was made by Reeves, seconded by Gunderson, authorizing the Park Board to make the determination as to the new location of log house in Central Park. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson, Stewart and Mayor Dunnigan. Nay - none. Motion passed.

REGULAR MEETING MAY 20, 1999 ORDINANCE NO. , 1999

ORDINANCE NO. _____, 1999

AN ORDINANCE OF THE CITY OF ASHLAND,

READING KENTUCKY, AUTHORIZING AND
DIRECTING A. R. AND DUNNIGAN,
MAYOR, TO EXECUTE AN AGREEMENT ADOPTION
BETWEEN THE CITY OF ASHLAND AND
CURTIS ONLY LIVINGSTON REGARDING AN
ENCROACHMENT FOR A DRIVEWAY AT 2333
BROAD STREET ON THE CITY'S RIGHT-OFWAY.

MOTION

AN ORDINANCE OF THE CITY OF ASHLAND, FIRST **READING** KENTUCKY, AUTHORIZING DIRECTING A. R. AND DUNNIGAN, MAYOR, TO EXECUTE A LEASE ADOPTION AGREEMENT BETWEEN THE CITY OF ASHLAND AND ONLY FIVCO AREA DEVELOPMENT DISTRICT REGARDING THE PARKING LOT LOCATED ON THE SOUTHWEST CORNER OF 14TH STREET AND WINCHESTER AVENUE WHICH SERVES THE G. B. JOHNSON BUILDING LOCATED AT 1401 WINCHESTER AVENUE.

MOTION

Motion was made by Reeves, seconded by Stewart, to adopt Ordinance No. ____, 1999, at this its first reading. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson, Stewart and Mayor Dunnigan. Nay - none. Motion passed.

ORDINANCE NO. ____, 1999

AN ORDINANCE OF THE CITY OF ASHLAND,

READING KENTUCKY, AUTHORIZING AND

DIRECTING A. R. AND DUNNIGAN,

MAYOR, TO EXECUTE A LETTER TO THE

ADOPTION STATE OF KENTUCKY STATING THAT

WOOLPERT ONLY ENGINEERING WILL BE

PREPARING THE DESIGN FOR THE RELOCATION

OF UTILITIES ON THE 13TH STREET PROJECT.

MOTION

Motion was made by Stewart, seconded by Reeves, to adopt Ordinance No. _____, 1999, at this its first reading. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson, Stewart and Mayor Dunnigan. Nay - none. Motion passed.

REGULAR MEETING MAY 20, 1999 ORDINANCE NO. , 1999

ORDINANCE NO. ____, 1999

AN ORDINANCE OF THE CITY OF ASHLAND,

READING KENTUCKY, PROHIBITING PARKING
ON THE NORTH AND SIDE OF

MOTION

Motion was made by Reeves, seconded by Dickinson, to adopt Ordinance No. _____, 1999, at this its first reading. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson, Stewart and Mayor Dunnigan. Nay - none. Motion passed.

ORDINANCE NO. ____, 1999

AN ORDINANCE OF THE CITY OF ASHLAND,

READING KENTUCKY, PROHIBITING PARKING
IN THE 100 AND BLOCK OF 17TH STREET,

REPEALING ORDINANCE NO. ADOPTION 120,

SERIES OF 1984 AND PROVIDING A PENALTY
ONLY FOR THE VIOLATION OF THIS

ORDINANCE.

MOTION

Motion was made by Stewart, seconded by Reeves, to adopt Ordinance No. _____, 1999, at this its first reading. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson, Stewart and Mayor Dunnigan. Nay - none. Motion passed.

ORDINANCE NO. ____, 1999

AN ORDINANCE OF THE CITY OF ASHLAND, FIRST **READING** KENTUCKY, AMENDING SECTIONS 7, 35 AND 38 OF **AND** ORDINANCE NO. 78, SERIES OF 1998, WHICH ADOPTION REGULATES AND CONTROLS LICENSING, ONLY OPERATION, ADMINISTRATION AND ENFORCEMENT OF THE SALE OF ALCOHOLIC BEVERAGES IN THE LIMITED SALE PRECINCTS IN THE CITY AND CREATING DUTIES AND RESPONSIBILITIES FOR THE CITY ALCOHOLIC BEVERAGE CONTROL ADMINISTRATOR.

MOTION

Motion was made by Stewart, seconded by Reeves, to adopt Ordinance No. _____, 1999, at this its first reading. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson, Stewart and Mayor Dunnigan. Nay - none. Motion passed.

ORDINANCE NO. ____, 1999

TABLED

AN ORDINANCE OF THE CITY OF ASHLAND,
KENTUCKY, AMENDING SECTION 1 OF
ORDINANCE NO. 12, SERIES OF 1980,
PREVIOUSLY AMENDED BY ORDINANCE NO. 44,
SERIES OF 1991. FIXING THE HOURS WHICH

MOTION

Motion was made by Reeves, seconded by Dickinson, to adopt Ordinance No. ____, 1999, at this its first reading.

MOTION TO TABLE

Motion was made by Stewart, seconded by Reeves, to table Ordinance No. _____, 1999 until the next regular meeting. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson, Stewart and Mayor Dunnigan. Nay - none. Motion passed.

ORDINANCE NO. ____, 1999

AN ORDINANCE OF THE CITY OF ASHLAND,

READING KENTUCKY, AMENDING SECTION 1

OF ORDINANCE AND NO. 129, SERIES

OF 1987, AS PREVIOUSLY AMENDED ADOPTION

BY ORDINANCE NO. 2, SERIES OF 1988,

ORDINANCE ONLY NO. 65, SERIES OF 1988,

ORDINANCE NO. 66, SERIES OF 1996 AND

ORDINANCE NO. 22, SERIES OF 1998,

DESCRIBING THE EXPANSION OF THE CITY OF

ASHLAND'S ENTERPRISE ZONE.

MOTION

Motion was made by Stewart, seconded by Dickinson, to adopt Ordinance No. _____, 1999, at this its first reading. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson, Stewart and Mayor Dunnigan. Nay - none. Motion passed.

ORDINANCE NO. ____, 1999

AN ORDINANCE OF THE CITY OF ASHLAND,

READING KENTUCKY, AUTHORIZING AND
DIRECTING A. R. AND DUNNIGAN,
MAYOR, TO EXECUTE AN AMENDED ADOPTION

INTERLOCAL AGREEMENT BETWEEN THE
CITY OF ONLY ASHLAND, KENTUCKY, THE
CITY OF CATLETTSBURG, KENTUCKY, THE
CITY OF RUSSELL, KENTUCKY, AND THE
COUNTIES OF BOYD AND GREENUP, KENTUCKY.

MOTION

Motion was made by Reeves, seconded by Dickinson, to adopt Ordinance No. ____, 1999, at this its first reading. Upon roll call, voting aye were Commissioners Dickinson, Reeves, Gunderson, Stewart and Mayor Dunnigan. Nay - none. Motion passed.

ADJOURNMENT

Mayor Dunnigan declared the meeting adjourned at 8:10 PM.

DEBORAH D. MUSSER

CITY CLERK